

# **WEST VIRGINIA LEGISLATURE**

## **2021 REGULAR SESSION**

**Introduced**

### **Senate Bill 225**

**FISCAL  
NOTE**

BY SENATORS BALDWIN, LINDSAY, AND CAPUTO

[Introduced February 11, 2021; referred  
to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
2 designated §11-21-25, relating to creating a tax credit for individuals who successfully  
3 complete a firearms safety course.

*Be it enacted by the Legislature of West Virginia:*

## **ARTICLE 21. PERSONAL INCOME TAX.**

### **§11-21-25. Firearm safety course expenses tax credit; definition.**

1 (a) Credit allowed. — For those tax years beginning on or after January 1, 2021, there is  
2 allowed a nonrefundable credit for enrolling in and successfully completing a firearm safety course  
3 by a qualified individual.

4 (b) Amount of credit. — A qualified individual may claim a tax credit not to exceed \$250.

5 (c) Unused credit. — If any credit remains after application of this section that amount is  
6 forfeited. A carryback to a prior taxable year is not allowed for the amount of any unused portion  
7 of any annual credit allowance.

8 (d) Firearms safety course defined. -- For the purposes of this section “firearms safety  
9 course” means:

10 (1) An official National Rifle Association handgun safety or training course;

11 (2) A handgun safety or training course or class available to the general public offered by  
12 an official law-enforcement organization, community college, junior college, college, or private or  
13 public institution or organization or handgun training school utilizing instructors certified by the  
14 institution;

15 (3) A handgun training or safety course or class conducted by a handgun instructor  
16 certified as such by the state, or by the National Rifle Association;

17 (4) A handgun training or safety course or class conducted by any branch of the United  
18 States military, Reserve or National Guard or proof of other handgun qualification received while  
19 serving in any branch of the United States military, Reserve or National Guard.

NOTE: The purpose of this bill is to create a tax credit for individuals who successfully complete a firearms safety course.

Strike-throughs indicate language that would be stricken from a heading or the present law, and underscoring indicates new language that would be added.